

**SIKKIM**



**GOVERNMENT GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

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**Gangtok**

**Friday 03<sup>rd</sup> July, 2020**

**No. 359**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 55/2020- GST/SIKKIM**

**Date: 27<sup>th</sup> June, 2020**

**NOTIFICATION**

In exercise of the powers conferred by section 168A of the Sikkim Goods and Services Tax Act, 2017 (09 of 2017), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Sikkim Finance Department, No.35/2020-State Tax, dated the 3<sup>rd</sup> April, 2020, namely:-

In the said notification, in the first paragraph, in clause (i),—

- (i) for the words, figures and letters “29<sup>th</sup> day of June, 2020”, the words, figures and letters “30<sup>th</sup> day of August, 2020” shall be substituted;
- (ii) for the words, figures and letters “30<sup>th</sup> day of June, 2020”, the words, figures and letters “31<sup>st</sup> day of August, 2020” shall be substituted.

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**